

## Contents at a glance

<i>Bharat?</i>	5
<i>Stop Press</i>	8
<i>Preface to the Eleventh Edition</i>	9
<i>Preface to the First Edition</i>	10
<i>Detailed Contents</i>	15
<i>Sectionwise Referencer</i>	
1. <i>Income-tax Act, 1961</i>	59
2. <i>Wealth-tax Act, 1957</i>	64
<i>List of Rules Referred</i>	66
<i>List of Circulars referred</i>	
1. <i>Income-tax Act, 1961</i>	67
2. <i>Wealth-tax Act, 1957</i>	68
<i>Table of Cases</i>	69
<i>Highlights of amendments made by the Finance Act, 2010</i>	151
<b>Chapter 1</b> Introduction	1
[Sections 1 to 4]	
<b>Chapter 2</b> Scope of Total Income and Residential Status	67
[Sections 5 to 9]	
<b>Chapter 3</b> Incomes which do not form part of Total Income	114
[Sections 10, 10A, 10B and 11 to 13A]	
<b>Chapter 4</b> Heads of Income [Section 14] and Income under the Head "Salaries"	165
[Sections 15 to 17]	
<b>Chapter 5</b> Income under the Head "Income from House Property"	258
[Sections 22 to 27]	
<b>Chapter 6</b> Income under the Head "Profits and Gains of Business or Profession"	293
[Sections 28 to 44D]	
<b>Chapter 7</b> Income under the Head "Capital Gains"	593
[Sections 45 to 55A]	
<b>Chapter 8</b> Income under the Head "Income From Other Sources"	762
[Sections 56 to 59]	
<b>Chapter 9</b> Income of Other Persons Included in Assessee's Total Income (Clubbing of Income)	808
[Sections 60 to 65]	
<b>Chapter 10</b> Set off or Carry Forward and Set off of Losses	830
[Sections 70 to 80]	
<b>Chapter 11</b> Deductions to be made in Computing Total Income	863
[Sections 80A to 80U (Chapter VIA)]	

<b>Chapter 12</b>	Agricultural Income and Its Tax Treatment [Sections 2(1A) and 10(1)]	946
<b>Chapter 13</b>	Assessment of Individuals	961
<b>Chapter 14</b>	Assessment of Hindu Undivided Family	971
<b>Chapter 15</b>	Assessment of Firms (including LLP)	993
<b>Chapter 16</b>	Assessment of Association of Persons	1031
<b>Chapter 17</b>	Assessment of Co-operative Societies	1039
<b>Chapter 18</b>	Assessment of Trusts [Sections 11 to 13]	1051
<b>Chapter 19</b>	Taxation of Mutual Associations	1110
<b>Chapter 20</b>	Assessment of Companies	1126
<b>Chapter 21</b>	Tonnage Tax Scheme	1153
<b>Chapter 22</b>	Taxation of Non-Residents [Chapter XII and XIIA of Income-tax Act]	1170
<b>Chapter 23</b>	Return of Income and Procedure of Assessment [Sections 139 to 154]	1203
<b>Chapter 24</b>	Search, Seizure & Survey and Special Procedure for Assessment of Search Cases [Sections 132, 132A, 132B, 133A, 153A to 153C and Sections 158B to 158BH]	1285
<b>Chapter 25</b>	Deduction and Collection of Tax at Source [Sections 190 to 206CA i.e. Chapter XVIIA & B]	1314
<b>Chapter 26</b>	Advance Payment of Tax [Sections 207-211, 218 & 219]	1419
<b>Chapter 27</b>	Interest Payable by/to Assessee [Sections 201(1A), 220(2), 234A, 234B, 234C & 244A]	1429
<b>Chapter 28</b>	Refunds [Sections 237 to 241 & 245]	1449
<b>Chapter 29</b>	Settlement of Cases [Sections 245A to 245L]	1454
<b>Chapter 30</b>	Advance Rulings [Sections 245N to 245V]	1466
<b>Chapter 31</b>	Appeals and Revision [Sections 246 to 264]	1474
<b>Chapter 32</b>	Penalties and Prosecutions	1515
<b>Chapter 33</b>	Income Tax Authorities [Sections 116 to 119]	1566
<b>Chapter 34</b>	Business Reorganisation	1581
<b>Chapter 35</b>	Double Taxation Relief [Sections 90 to 91]	1603
<b>Chapter 36</b>	Concepts of tax-planning and specific management decisions	1631

<b>Chapter 37</b>	Special Provisions Relating to Avoidance of Tax [Chapter X, Sections 92 & 93]	1655
<b>Chapter 38</b>	Liability in Special Cases [Chapter XV, Sections 159 to 179]	1686
<b>Chapter 39</b>	Collection and Recovery of Tax [Section 220 to 230A]	1707
<b>Chapter 40</b>	Miscellaneous Provisions	1735
<b>Chapter 41</b>	Wealth Tax	1753
<b>Appendix 1</b>	Rates of Taxation	1841
<b>Appendix 2</b>	Depreciation Table	1853
<b>Appendix 3</b>	Table of rates at which depreciation is admissible for power generation business	1860
<b>Appendix 4</b>	The National Tax Tribunal Act, 2005	1862
<b>Appendix 5</b>	Electronic Furnishing of Return of Income Scheme, 2007	1867
<b>Appendix 6</b>	The Income-tax (Dispute Resolution Panel) Rules, 2009	1872
<b>SUBJECT INDEX</b>		1879